

SENATE, No. 2510

STATE OF NEW JERSEY

212th LEGISLATURE

INTRODUCED JANUARY 29, 2007

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Burlington, Mercer, Monmouth and Ocean)

Senator MARTHA W. BARK

District 8 (Burlington)

Co-Sponsored by:

Senators Asselta and T.Kean

SYNOPSIS

Excludes military compensation of military personnel serving outside of this State from gross income tax.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/6/2007)

1 AN ACT excluding certain military personnel income from gross
2 income tax, amending N.J.S.54A:6-7.

3
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

6
7 1. N.J.S.54A:6-7 is amended to read as follows:

8 54A:6-7. Certain pay of members of the armed forces.

9 a. (1) Compensation paid by the United States for service in the
10 Armed Forces of the United States performed by an individual not
11 domiciled in this State.

12 (2) Compensation paid by the United States for service in the
13 Armed Forces of the United States performed by an individual
14 domiciled in this State but stationed outside of this State.

15 b. Amounts received during the taxable year as mustering-out
16 payments with respect to service in the Armed Forces of the United
17 States.

18 c. Amounts received during the taxable year as housing and
19 subsistence allowances by members of the active and reserve
20 components of the Armed Forces of the United States, and by New
21 Jersey National Guard members while on State active duty.

22 (cf: P.L.2005, c.63, s.1)

23

24 2. This act shall take effect immediately and apply to taxable
25 years ending after enactment.

26

27

28 STATEMENT

29

30 This bill allows an exemption for certain military compensation
31 from the gross income tax for those servicemen and women
32 domiciled in New Jersey but serving their duty outside of the State
33 of New Jersey.

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.